

DONIPHAN COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2014

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...***KL***...

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DONIPHAN COUNTY, KANSAS

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas (“Municipality”) as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming opinion on the 2014 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2014 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The

2014 information has been subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
July 25, 2015

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. The county as an entity has been defined to include, on a combined basis, (a) Doniphan County, Kansas (b) organizations for which the County is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. These financial statements present the County and its component unit, an entity for which the County is considered to be financially accountable. The discretely presented component unit is reported in a separate row in Statement 1 to emphasize it is legally separate from the County. The discretely presented component unit has a December 31 year end.

Component Unit that is Discretely Presented

The Extension Council serves the citizens within the County's jurisdiction. Because the Extension Council is not a separate taxing entity, the County levies tax for the Extension Council's operations. The County appropriated \$113,637 to the Extension Council in 2014. The Extension Council is presented as a governmental fund type. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

The following types of funds comprise the financial activities of the county for the year 2014:

Governmental Funds

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund ect.)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, ect.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt. Accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were amendments to the Road and Bridge and Solid Waste Funds during the year 2014.

The statutes permit transferring budgeted amounts between accounts within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the city for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information(Continued)

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it.

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Concentration of Credit Risk (Continued)

State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the government's carrying amount of deposits was \$ 3,193,558 and the bank balance was \$12,477,996. The bank balance was held by nine banks not resulting in a concentration of credit risk. Of the bank balance, \$1,613,879 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the government's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

Plan Description – Doniphan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depending on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (Continued)

collects and remits member-employee contributions according to the provisions of section 414 (h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

The State of Kansas is required to contribute the statutory required employers share.

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted budget violations of Kansas Statutes in the Appraiser and Local Alcohol Funds for the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station (Continued)

to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

From	To	Statutory Authority	Amount
Health Fund	Capital Improvement	K.S.A. 79-2934	\$ 4,500
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	93,556
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	61,146
Elderly Fund	Title IIIB	K.S.A. 12-1680	46,966

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Post Employment Benefits (continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through July 25, 2015. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt

Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2014 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Revenue Bonds 2008 Issue	3.40%	1/18/08	1,200,000	4/1/18	\$ 650,000	\$	\$ 120,000	\$ (120,000)	\$ 530,000	\$ 11,398
Capital Leases										
Trucks and equipment refinance 2015 Deere 770Gs (4)	2.96% 2.50%	12/29/10 12/5/14	650,788 646,440	3/29/16 12/5/20	339,821 0	646,440	109,953	(109,953) 646,440	229,868 646,440	7,248
Total Long Term Debt					<u>\$ 989,821</u>	<u>\$ 646,440</u>	<u>\$ 229,953</u>	<u>\$ 416,487</u>	<u>\$ 1,406,308</u>	<u>\$ 18,646</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2015	2016	2017	2018	2019	2020	Total
Principal							
General Obligation Bonds	\$	\$	\$	\$	\$	\$	0
Special Assessment Bonds							0
Certificates of Participation						1	0
Capital Leases	236,224	242,685	129,209	132,439	135,750		876,308
Revenue Bonds	130,000	130,000	135,000	135,000			530,000
No-Fund Warrants							0
Temporary Notes							0
Total Principal	<u>366,224</u>	<u>372,685</u>	<u>264,209</u>	<u>267,439</u>	<u>135,750</u>	<u>1</u>	<u>1,406,308</u>
Interest							
General Obligation Bonds							0
Special Assessment Bonds							0
Certificates of Participation							0
Capital Leases	20,121	13,960	9,935	6,705	3,394		54,115
Revenue Bonds	9,485	7,210	4,590	1,586			22,871
No-Fund Warrants							0
Temporary Notes							0
Total Interest	<u>29,606</u>	<u>21,170</u>	<u>14,525</u>	<u>8,291</u>	<u>3,394</u>	<u>0</u>	<u>76,986</u>
Total Principal and Interest	<u>\$ 395,830</u>	<u>\$ 393,855</u>	<u>\$ 278,734</u>	<u>\$ 275,730</u>	<u>\$ 139,144</u>	<u>\$ 1</u>	<u>\$ 1,483,294</u>

Doniphan County, Kansas

Regulatory-Required

Supplementary Information

For the year ended December 31, 2014

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General	\$ 2,467,789	\$ 0	\$ 0	\$ 2,467,789	\$ 2,187,635	\$ (280,154)
Special Purpose Funds						
Road and Bridge Fund	3,444,993	0	0	3,444,993	3,254,463	(190,530)
Capital Improvement Fund	150,000	0	0	150,000	7,224	(142,776)
Employee Benefits Fund	602,288	0	0	602,288	520,363	(81,925)
Extension Council Fund	121,574	0	0	121,574	119,905	(1,669)
Community Mental Health Fund	29,658	0	0	29,658	29,314	(344)
Mental Health Workshop Fund	31,368	0	0	31,368	30,634	(734)
Conservation District Fund	26,307	0	0	26,307	25,738	(569)
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	216,361	0	0	216,361	220,326	3,965
Noxious Weed Fund	78,010	0	0	78,010	62,738	(15,272)
Noxious Weed Chemical Fund	106,395	0	0	106,395	36,990	(69,405)
Fair Fund	19,498	0	0	19,498	19,346	(152)
Economic Development Fund	73,888	0	0	73,888	6,936	(66,952)
Elderly Services Fund	279,285	0	0	279,285	265,752	(13,533)
Local Alcoholic Fund	2,650	0	0	2,650	2,651	1
Diversion Fund	75,000	0	0	75,000	27,766	(47,234)
Direct Election Fund	63,426	0	0	63,426	45,931	(17,495)
Central Kitchen Fund	390,481	0	0	390,481	244,484	(145,997)
Health Fund	992,672	0	0	992,672	851,892	(140,780)
Bond and Interest						
Bond and Interest	135,362	0	0	135,362	135,150	(212)
Proprietary Type Funds:						
Enterprise Funds						
NEK Central Kitchen	390,481	0	0	390,481	244,484	(145,997)
Health Fund	992,672	0	0	992,672	851,892	(140,780)
Solid Waste Fund	25,218	0	0	25,218	21,397	(3,821)

DONIPHAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,372,819	\$ 1,386,864	\$ (14,045)
Delinquent tax	3,109		3,109
Motor vehicle tax	104,584	105,474	(890)
RV tax	2,147	2,466	(319)
16/20M vehicle tax	25,259	22,125	3,134
Gross earnings (intangible) tax	19,132	17,440	1,692
Official fees	157,249	140,000	17,249
Inmate fees	93,120	102,000	(8,880)
City contribution			0
Miscellaneous revenues	10,894	109,000	(98,106)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	81,658	5,000	76,658
Operating transfers			0
Total Cash Receipts	1,869,971	1,895,369	(25,398)
EXPENDITURES			
County Clerk			
Salaries	110,468	125,000	(14,532)
Contractual	18,874	25,000	(6,126)
Commodities	264		264
Capital Outlay		2,000	(2,000)
County Commission			
Salaries	42,695	45,000	(2,305)
Contractual	2,942	10,000	(7,058)
Commodities			0
Capital Outlay			0
County Treasurer			
Salaries	137,792	171,000	(33,208)
Contractual	20,297	32,000	(11,703)
Commodities	2,503		2,503
Capital Outlay		7,000	(7,000)
District Court			
Salaries			0
Contractual	57,072	77,703	(20,631)
Commodities	18,277	4,316	13,961
Capital Outlay		500	(500)
911 Dispatch			
Salaries	170,410	177,872	(7,462)
Contractual	7,507	5,000	2,507
Commodities	6,512	6,050	462
Capital Outlay	7,521	40,000	(32,479)
Emergency Services			
Salaries	52,824	54,538	(1,714)
Contractual	3,598	10,173	(6,575)
Commodities	63	250	(187)
Capital Outlay	8,110	10,000	(1,890)

DONIPHAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	556,016	511,766	44,250
Contractual	252,025	300,000	(47,975)
Commodities	64,953	77,500	(12,547)
Capital Outlay	27,288	35,000	(7,712)
Register of Deeds			
Salaries	68,600	81,000	(12,400)
Contractual	39,038	41,000	(1,962)
Commodities	486		486
Capital Outlay			0
Road and Bridge			
Salaries	47,616	51,075	(3,459)
Contractual	2,808	1,500	1,308
Commodities	899	1,500	(601)
Capital Outlay	1,851	3,500	(1,649)
Courthouse - General			
Salaries	55,710	51,000	4,710
Contractual	218,239	200,000	18,239
Commodities			0
Capital Outlay		10,000	(10,000)
Special MVT			
Salaries		65,000	(65,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	83,122	122,000	(38,878)
Contractual	14,904	4,000	10,904
Commodities	64	4,000	(3,936)
Capital Outlay		3,000	(3,000)
Health			
Salaries	600	600	0
Contractual	6,956	15,500	(8,544)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	78,731	78,446	285
Contingency			0
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,187,635</u>	<u>\$ 2,467,789</u>	<u>\$ (280,154)</u>
 Receipts Over (Under) Expenditures	 (317,664)		
Unencumbered Cash, Beginning	597,815		
Prior Year Cancelled Encumbrances			
 Unencumbered Cash, Ending	 <u>\$ 280,151</u>		

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,894,188	\$ 1,894,188	\$ 0
Delinquent tax	3,565	3,565	0
Motor vehicle tax	136,575	112,850	23,725
RV tax	2,804	2,413	391
16/20M vehicle tax	29,340	24,169	5,171
State aid/grants	343,020	343,020	0
Federal aid/grants			0
Miscellaneous revenues	937,172	749,388	187,784
Operating transfers		150,000	(150,000)
Total Cash Receipts	<u>3,346,664</u>	<u>3,279,593</u>	<u>67,071</u>
EXPENDITURES			
Personnel services	865,011	850,000	15,011
Contractual services	948,631	1,150,892	(202,261)
Commodities	468,596	1,008,945	(540,349)
Capital Outlay	760,264	326,401	433,863
Neighborhood revitalization	108,755	108,755	0
Contingency			0
Operating transfers	103,206		103,206
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>3,254,463</u>	<u>\$ 3,444,993</u>	<u>\$ (190,530)</u>
Receipts Over (Under) Expenditures	92,201		
Unencumbered Cash, Beginning	288,052		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 380,253</u>		

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	\$ 162	\$ 25,500	\$ (25,338)
Operating transfers	<u>4,500</u>	<u>4,500</u>	<u>0</u>
Total Cash Receipts	<u>4,662</u>	<u>30,000</u>	<u>(25,338)</u>
EXPENDITURES			
K-7 Improvments	7,224	100,000	(92,776)
Capital outlay		50,000	(50,000)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>7,224</u>	<u>\$ 150,000</u>	<u>\$ (142,776)</u>
Receipts Over (Under) Expenditures	(2,562)		
Unencumbered Cash, Beginning	104,980		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 102,418</u></u>		

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 382,882	\$ 386,287	\$ (3,405)
Delinquent tax	820		820
Motor vehicle tax	29,789	29,967	(178)
RV tax	611	701	(90)
16/20M vehicle tax	6,763	6,286	477
Reimbursements	112,434	10,000	102,434
Miscellaneous revenues		25,000	(25,000)
Operating transfers			0
	<u>533,299</u>	<u>458,241</u>	<u>75,058</u>
EXPENDITURES			
FICA	183,640	200,000	(16,360)
Unemployment	29,758	27,000	2,758
Insurance	423	3,000	(2,577)
Retirement	221,687	250,000	(28,313)
Workers' compensation	62,925	100,000	(37,075)
Neighborhood revitalization	21,930	22,288	(358)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>520,363</u>	<u>\$ 602,288</u>	<u>\$ (81,925)</u>
Receipts Over (Under) Expenditures	12,936		
Unencumbered Cash, Beginning	313,716		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 326,652</u>		

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 109,288	\$ 110,440	\$ (1,152)
Delinquent tax	230		230
Motor vehicle tax	8,303	8,371	0
RV tax	170	196	0
16/20M vehicle tax	1,914	1,756	158
Miscellaneous revenues			0
Operating transfers			0
	<u>119,905</u>	<u>120,763</u>	<u>(764)</u>
EXPENDITURES			
Appropriations	113,637	115,348	(1,711)
Neighborhood revitalization	6,268	6,226	42
Adjustment for qualifying budget credits			0
	<u>119,905</u>	<u>\$ 121,574</u>	<u>\$ (1,669)</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>0</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 26,732	\$ 27,056	\$ (324)
Delinquent tax	56		56
Motor vehicle tax	2,015	2,036	(21)
RV tax	41	48	(7)
16/20M vehicle tax	470	427	43
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,314</u>	<u>29,658</u>	<u>(344)</u>
EXPENDITURES			
Payment to KANZA	27,782	28,144	(362)
Neighborhood revitalization rebate	1,532	1,514	18
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,314</u>	<u>\$ 29,658</u>	<u>\$ (344)</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>0</u>		

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 27,862	\$ 28,116	\$ (254)
Delinquent tax	61		61
Motor vehicle tax	2,140	2,162	(22)
RV tax	44	51	(7)
16/20M vehicle tax	506	453	53
Miscellaneous revenues			0
Operating transfers			0
	<u>30,613</u>	<u>30,782</u>	<u>(169)</u>
EXPENDITURES			
Payment to DCSW	29,036	29,760	(724)
Neighborhood revitalization	1,598	1,608	(10)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>30,634</u>	<u>\$ 31,368</u>	<u>\$ (734)</u>
 Receipts Over (Under) Expenditures	 (21)		
Unencumbered Cash, Beginning	21		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 0</u></u>		

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 23,472	\$ 23,720	\$ (248)
Delinquent tax	400		400
Motor vehicle tax	1,745	1,757	(12)
RV tax	101	41	60
16/20M vehicle tax		369	(369)
Miscellaneous revenues			0
Operating transfers			0
	<u>25,718</u>	<u>25,887</u>	<u>(169)</u>
EXPENDITURES			
Appropriations	24,392	25,000	(608)
Neighborhood revitalization	1,346	1,307	39
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>25,738</u>	<u>\$ 26,307</u>	<u>\$ (569)</u>
 Receipts Over (Under) Expenditures	 (20)		
Unencumbered Cash, Beginning	20		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 0</u></u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues			0
Operating transfers			0
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	20		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 20</u>		

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 180,260	\$ 182,623	\$ (2,363)
Delinquent tax	324	0	324
Motor vehicle tax	11,526	11,628	(102)
RV tax	237	272	(35)
16/20M vehicle tax	2,704	2,439	265
Miscellaneous revenues	5,572	3,000	2,572
Operating transfers			0
	<u>200,623</u>	<u>199,962</u>	<u>661</u>
EXPENDITURES			
Personnel services	161,817	156,213	5,604
Contractual services	32,305	30,000	2,305
Commodities	13,810	15,500	(1,690)
Capital Outlay	2,029	6,000	(3,971)
Neighborhood revitalization	10,365	8,648	1,717
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>220,326</u>	<u>\$ 216,361</u>	<u>\$ 3,965</u>
Receipts Over (Under) Expenditures	(19,703)		
Unencumbered Cash, Beginning	20,264		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ <u>561</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 58,266	\$ 58,940	\$ (674)
Delinquent tax	107		107
Motor vehicle tax	4,012	4,048	(36)
RV tax	82	95	(13)
16/20M vehicle tax	890	849	41
State payment			0
Charges for services	5,015	1,500	3,515
Miscellaneous revenues			0
Operating transfers			0
	<u>68,372</u>	<u>65,432</u>	<u>2,940</u>
EXPENDITURES			
Personnel services	46,323	54,000	(7,677)
Contractual services	7,821	15,000	(7,179)
Commodities	5,246	3,000	2,246
Capital Outlay		3,000	(3,000)
Neighborhood revitalization	3,348	3,010	338
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>62,738</u>	<u>\$ 78,010</u>	<u>\$ (15,272)</u>
Receipts Over (Under) Expenditures	5,634		
Unencumbered Cash, Beginning	26,539		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 32,173</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 15,295	\$ 15,485	\$ (190)
Delinquent tax	44		44
Motor vehicle tax	1,827	1,876	(49)
RV tax	38	44	(6)
16/20M vehicle tax	349	394	(45)
Charges for services	38,027	40,000	(1,973)
Miscellaneous revenues			0
Operating transfers			0
	<u>55,580</u>	<u>57,799</u>	<u>(2,219)</u>
EXPENDITURES			
Personnel services			0
Contractual services	6,743	85,000	(78,257)
Commodities	29,370	20,000	9,370
Capital Outlay			0
Neighborhood revitalization	877	1,395	(518)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>36,990</u>	<u>\$ 106,395</u>	<u>\$ (69,405)</u>
Receipts Over (Under) Expenditures	18,590		
Unencumbered Cash, Beginning	75,965		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 94,555</u>		

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 17,652	\$ 17,805	\$ (153)
Delinquent tax	36	0	36
Motor vehicle tax	1,331	1,342	(11)
RV tax	27	31	(4)
16/20M vehicle tax	300	282	18
Miscellaneous revenues			0
Operating transfers			0
	<u>19,346</u>	<u>19,460</u>	<u>(114)</u>
EXPENDITURES			
Appropriations	18,334	18,500	(166)
Neighborhood revitalization	1,012	998	14
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>19,346</u>	<u>\$ 19,498</u>	<u>\$ (152)</u>
 Receipts Over (Under) Expenditures	 0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>0</u>		

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,457	\$ 948	\$ 509
Delinquent tax	48		48
Motor vehicle tax	113		113
RV tax	2		2
16/20M vehicle tax	550		550
Miscellaneous revenues		365	(365)
City contribution			0
Operating transfers			0
	<u>2,170</u>	<u>1,313</u>	<u>857</u>
TOTAL CASH RECEIPTS			
	<u>2,170</u>	<u>1,313</u>	<u>857</u>
EXPENDITURES			
Personnel services		62,575	(62,575)
Contractual services	6,883	10,000	(3,117)
Commodities			0
Neighborhood revitalization	53	1,313	(1,260)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>6,936</u>	<u>73,888</u>	<u>(66,952)</u>
TOTAL EXPENDITURES			
	<u>6,936</u>	<u>\$ 73,888</u>	<u>\$ (66,952)</u>
Receipts Over (Under) Expenditures	(4,766)		
Unencumbered Cash, Beginning	73,861		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 69,095</u>		

DONIPHAN COUNTY, KANSAS**ELDERLY SERVICES FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 214,167	\$ 216,717	\$ (2,550)
Delinquent tax	462		462
Motor vehicle tax	18,208	18,521	(313)
RV tax	375	433	(58)
16/20M vehicle tax	3,663	3,885	(222)
Grant funds	1,064		1,064
Reimbursements	16,049		16,049
Operating transfers			0
Total Cash Receipts	253,988	239,556	14,432
EXPENDITURES			
Personnel services	19,478	12,841	6,637
Contractual services	4,417	5,550	(1,133)
Commodities	6,298	8,780	(2,482)
Capital Outlay	22,089	1,800	20,289
Neighborhood revitalization	12,302	13,775	(1,473)
Operating transfers	201,168	236,539	(35,371)
Adjustment for qualifying budget credits			0
Total Expenditures	265,752	\$ 279,285	\$ (13,533)
Receipts Over (Under) Expenditures	(11,764)		
Unencumbered Cash, Beginning	81,764		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 70,000		

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
State distributions	\$ 3,141	\$ 2,650	\$ 491
Interest income			0
Operating transfers			0
	<u>3,141</u>	<u>2,650</u>	<u>491</u>
Total Cash Receipts	<u>3,141</u>	<u>2,650</u>	<u>491</u>
EXPENDITURES			
Special alcohol and drug	2,651	2,650	1
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>2,651</u>	<u>2,650</u>	<u>1</u>
Total Expenditures	<u>2,651</u>	<u>\$ 2,650</u>	<u>\$ 1</u>
 Receipts Over (Under) Expenditures	 490		
Unencumbered Cash, Beginning	204		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 694</u>		

DONIPHAN COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Fees	\$ 11,250	\$ 17,000	\$ (5,750)
Operating transfers			<u>0</u>
Total Cash Receipts	<u>11,250</u>	<u>17,000</u>	<u>(5,750)</u>
EXPENDITURES			
Contractual	27,766	75,000	(47,234)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>27,766</u>	<u>\$ 75,000</u>	<u>\$ (47,234)</u>
Receipts Over (Under) Expenditures	(16,516)		
Unencumbered Cash, Beginning	72,627		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 56,111</u></u>		

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 50,826	\$ 51,571	\$ (745)
Delinquent tax	80		80
Motor vehicle tax	3,351	3,396	(45)
RV tax	69	79	(10)
16/20M vehicle tax	661	712	(51)
Miscellaneous revenues	518		518
Operating transfers			0
	<u>55,505</u>	<u>55,758</u>	<u>(253)</u>
EXPENDITURES			
Personnel services	3,902	3,600	302
Contractual services	39,083	55,000	(15,917)
Commodities	20	300	(280)
Capital Outlay		2,000	(2,000)
Neighborhood revitalization	2,926	2,526	400
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>45,931</u>	<u>\$ 63,426</u>	<u>\$ (17,495)</u>
Receipts Over (Under) Expenditures	9,574		
Unencumbered Cash, Beginning	31,003		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,577</u>		

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 65,035	\$ 66,104	\$ (1,069)
Delinquent tax	69		69
Motor vehicle tax	1,873	1,831	42
RV tax	38	43	(5)
16/20M vehicle tax	671	384	287
Miscellaneous revenues			0
Sales tax	83,132	67,000	16,132
Operating transfers			0
	<u>150,818</u>	<u>135,362</u>	<u>15,456</u>
EXPENDITURES			
Principal	120,000	120,000	0
Interest	11,398	12,000	(602)
Cash basis reserve		2,000	(2,000)
Neighborhood revitalization	3,752	1,362	2,390
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>135,150</u>	<u>\$ 135,362</u>	<u>\$ (212)</u>
Receipts Over (Under) Expenditures	15,668		
Unencumbered Cash, Beginning	2,867		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,535</u>		

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Charges for services	\$ 229,896	\$ 330,076	\$ (100,180)
Miscellaneous revenues		32,446	(32,446)
Operating transfers			0
	<u>229,896</u>	<u>362,522</u>	<u>(132,626)</u>
EXPENDITURES			
Personnel services	82,063	113,294	(31,231)
Commodities	157,882	265,062	(107,180)
Contractual services	4,539	2,142	2,397
Capital outlay		9,983	(9,983)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>244,484</u>	<u>\$ 390,481</u>	<u>\$ (145,997)</u>
 Receipts Over (Under) Expenditures	 (14,588)		
Unencumbered Cash, Beginning	38,680		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>24,092</u>		

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 39,595	\$ 40,000	\$ (405)
Delinquent tax	86		86
Motor vehicle tax	3,027	3,055	(28)
RV tax	62	71	(9)
16/20M vehicle tax	714	641	73
Miscellaneous revenues			0
Charges for services	727,008	680,000	47,008
Operating transfers			0
	<u>770,492</u>	<u>723,767</u>	<u>46,725</u>
Total Cash Receipts			
	<u>770,492</u>	<u>723,767</u>	<u>46,725</u>
EXPENDITURES			
Personnel services	639,649	660,000	(20,351)
Contractual services	150,918	220,900	(69,982)
Commodities	54,554	105,000	(50,446)
Capital Outlay			0
Neighborhood revitalization	2,271	2,272	(1)
Miscellaneous			0
Operating transfers	4,500	4,500	0
Adjustment for qualifying budget credits			0
	<u>851,892</u>	<u>\$ 992,672</u>	<u>\$ (140,780)</u>
Total Expenditures			
	<u>851,892</u>	<u>\$ 992,672</u>	<u>\$ (140,780)</u>
 Receipts Over (Under) Expenditures	 (81,400)		
Unencumbered Cash, Beginning	372,105		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 290,705</u>		

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Charges for services	\$ 22,892	\$ 22,892	\$ 0
Rent			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>22,892</u>	<u>22,892</u>	<u>0</u>
EXPENDITURES			
Personnel services			0
Contractual services	20,495	25,218	(4,723)
Commodities	902		902
Capital Outlay			0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>21,397</u>	<u>\$ 25,218</u>	<u>\$ (3,821)</u>
Total Expenditures			
	<u>21,397</u>	<u>\$ 25,218</u>	<u>\$ (3,821)</u>
 Receipts Over (Under) Expenditures	 1,495		
Unencumbered Cash, Beginning	400,417		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>401,912</u>		

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014

	Title III C-1 Fund	Title III C-2 Fund
CASH RECEIPTS		
Program income	\$ 53,074	\$ 35,700
Grant	38,076	30,273
Intergovernmental revenues	13,634	12,827
Charges for services		
Miscellaneous revenues	26	
Operating transfers	93,556	61,146
	<hr/>	<hr/>
Total Cash Receipts	198,366	139,946
	<hr/>	<hr/>
EXPENDITURES		
Personnel services	68,087	48,121
Contractual services	18,205	3,001
Commodities	111,674	88,816
Capital Outlay		
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
	<hr/>	<hr/>
Total Expenditures	197,966	139,938
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	400	8
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	0	0
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ <u>400</u>	\$ <u>8</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014

	Title III - B Fund	911 Telephone Funds
CASH RECEIPTS		
Program income	\$ 13,261	\$
Grant		
Intergovernmental revenues	63,715	
Charges for services		51,243
Miscellaneous revenues		
Operating transfers	46,966	
Total Cash Receipts	<u>123,942</u>	<u>51,243</u>
EXPENDITURES		
Personnel services	89,995	
Contractual services	10,053	
Commodities	24,334	45,343
Capital Outlay		
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
Total Expenditures	<u>124,382</u>	<u>45,343</u>
Receipts Over (Under) Expenditures	(440)	5,900
Unencumbered Cash, Beginning	475	58,545
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	<u>\$ 35</u>	<u>\$ 64,445</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2014

	<u>Equipment Reserve</u>	<u>FEMA</u>	<u>New Sales Tax Fund</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant			
Intergovernmental revenues			435,731
Charges for services			
Miscellaneous revenues			
Operating transfers	<u>103,206</u>		
 Total Cash Receipts	 <u>103,206</u>	 <u>0</u>	 <u>435,731</u>
EXPENDITURES			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	3,500		234,531
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
 Total Expenditures	 <u>3,500</u>	 <u>0</u>	 <u>234,531</u>
 Receipts Over (Under) Expenditures	 99,706	 0	 201,200
Unencumbered Cash, Beginning	-	57,823	502,669
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u><u>\$ 99,706</u></u>	 <u><u>\$ 57,823</u></u>	 <u><u>\$ 703,869</u></u>

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Intergovernmental	\$ 152,825	\$ 154,036	\$ (1,211)
Charges for services			0
Reimbursements	4,311	10,000	(5,689)
Operating transfers			0
	<u>157,136</u>	<u>164,036</u>	<u>(6,900)</u>
EXPENDITURES			
Personnel services	136,032	134,100	1,932
Contractual services	1,407	1,600	(193)
Commodities	21,680	28,100	(6,420)
Capital Outlay		10,000	(10,000)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>159,119</u>	<u>\$ 173,800</u>	<u>\$ (14,681)</u>
Total Expenditures			
	<u>159,119</u>	<u>\$ 173,800</u>	<u>\$ (14,681)</u>
 Receipts Over (Under) Expenditures	 (1,983)		
Unencumbered Cash, Beginning	80,751		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 78,768</u>		

DONIPHAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2014

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 41,276	227,849	224,417	\$ 44,708
Sheriff	0	201,101	201,101	0
Inmate account	28,584	28,717	26,326	30,975
Taxation accounts	<u>7,862,076</u>	<u>27,098,241</u>	<u>26,308,522</u>	<u>8,651,795</u>
 Total	 <u>\$ 7,931,936</u>	 <u>\$ 27,555,908</u>	 <u>\$ 26,760,366</u>	 <u>\$ 8,727,478</u>